

June 27, 2001

MEMORANDUM FOR BRADLEY A. BUCKLES  
DIRECTOR  
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS

FROM: Roberta N. Rickey  
Regional Inspector General for Audit

SUBJECT: Final Audit Report on the Bureau's Case Targeting  
and Productivity

Attached is our final report on the subject audit. The report contains five findings and seven recommendations concerning data reliability, management oversight reports, and performance measures. Our objectives were to determine whether: (1) ATF developed investigative cases in accordance with its strategic priorities, and (2) the number of cases ATF investigated was in alignment with its special agent staffing.

We were unable to accomplish these objectives because, during the period covered by our audit, ATF's automated case and time data was not reliable. Our tests found the data was incomplete or, in some instances, disagreed with the supporting case files or time records. Therefore, we could not use the data to complete our audit objectives. In addition, because of these deficiencies and ongoing revisions to its automated case management system, ATF has continued to use multiple data calls and manual quarterly reports from field offices to augment its automated tracking systems.

Although we could not complete our analysis of case targeting and productivity, we did a limited review of informational statistics and performance measures reported by ATF. We have concerns about the clarity and validity of some of these reports and measures that ATF used during the period of our audit. ATF managers, Treasury officials, and Congress need clear and

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accurate oversight reports and performance measures to determine agent productivity and results of investigations.

We made seven recommendations to address the issues in this report. In summary, we recommended that ATF enhance controls over the reliability of automated case and time data, and improve the clarity and validity of informational statistics and performance measures. ATF agreed with the findings and recommendations, and has begun or taken actions to address the recommendations.

We appreciate the courtesies and cooperation provided to our staff during the audit. In particular we appreciate the efforts of William Newell, Chris Pellettiere, David Lin, and Armando Salas in discussions of the audit report issues and ATF's corrective actions, which has helped to ensure the accuracy and quality of this report. If you wish to discuss this report, you may contact me or Charles Allberry at 312-886-6300.

Attachment

cc: James Sloan  
Acting Under Secretary of the Treasury  
For Enforcement

Richard Hankinson, Assistant Director  
Office of Inspection

**PROTECTING THE PUBLIC:  
Bureau of Alcohol, Tobacco and Firearms'  
Investigative Case and Time Data  
Needs Improvement**

**OIG-01-077**

**June 27, 2001**



**Office of Inspector General**

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**The Department of the Treasury**

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## Abbreviations

ATF	Bureau of Alcohol, Tobacco and Firearms
CEMIS	Criminal Enforcement Management Information System
FMS	Field Management Staff
FY	Fiscal Year
GAO	United States General Accounting Office
GPRA	Government Performance and Results Act of 1993

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LEMIS	Law Enforcement Management Information System
OI	Office of Inspection
OIG	Office of Inspector General
STATS	Simplified Time and Attendance System

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*The Department of the Treasury  
Office of Inspector General*

June 27, 2001

Bradley A. Buckles  
Director  
Bureau of Alcohol, Tobacco and Firearms

We conducted this review because the reduction of violent crime is a national priority and a strategic goal for the Bureau of Alcohol, Tobacco and Firearms (ATF). Our audit objectives were to determine whether: (1) ATF developed investigative cases in accordance with its strategic priorities, and (2) the number of cases ATF investigated was in alignment with its special agent staffing. We were unable to accomplish these objectives because our tests found that the quality of investigative case and time data in ATF's automated systems, during the period of our audit, was not reliable. Our work did identify individual ATF investigations with significant outcomes. However, without reliable automated data on investigative cases and agent time charges, we could not complete an overall analysis of investigative trends or productivity.

The audit fieldwork was performed from January 24, 2000 to February 5, 2001. We interviewed ATF officials at Headquarters and at the Chicago Field Division to determine policies and procedures concerning ATF investigations. We evaluated data in ATF's automated systems by sampling investigative case files and time reports for selected locations nationwide, and comparing these records to data in the automated systems. We performed this comparison to comply with generally accepted government auditing standards that require testing the reliability (completeness and accuracy) of automated data we use to support conclusions concerning the area audited. We also evaluated management reports and performance measures for clarity and validity.

The audit scope included data and statistics for ATF investigative cases and special agents' investigative hours during Fiscal Years

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(FYs) 1997, 1998, and 1999. See Appendix 1 for a more detailed description of the audit objectives, scope, and methodology.

## Results in Brief

During the period covered by our audit (FY 1997 – FY 1999), the investigative case and time data in ATF's automated systems was not reliable. The data was incomplete or, in some instances, disagreed with the supporting case files and time reports. As a result, we could not use the data to complete our audit objectives. In addition, because of these deficiencies and the ongoing revisions to its automated case management system, ATF has continued to use multiple data calls and manual quarterly reports from field offices to augment its automated tracking systems.

We estimate about eight percent of the investigations were missing from the Criminal Enforcement Management Information System (CEMIS), and new case management system (N-FORCE). Further, our comparison of investigative case files to data in N-FORCE found some discrepancies in items such as case opening dates, arson and explosive dollar losses, and number of firearms recovered.

Our comparison of agents' time reports to data in the Simplified Time and Attendance System (STATS) found that often the investigation number or project code for time worked on specific investigations was not in STATS or did not agree with the time reports. We also could not verify some time data, because ATF was unable to provide time reports for about seven percent of our requested sample.

In reviewing ATF's summaries on investigative activity and performance measures, we also found that:

- Statistical summaries on cases and defendants for FY 1999 and FY 2000 (a) contained categories that were not clear, and (b) aggregated a significant portion of total investigations in a category described simply as "Other";
- Performance measure methodologies for firearms trafficking investigations were not fully explained; and
- Government Performance and Results Act of 1993 (GPRA) performance measures did not exist for arson and explosive investigations, or alcohol and tobacco investigations.

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ATF managers, Treasury officials, and Congress need clear and accurate oversight reports and performance measures to determine agent productivity and the results of investigations.

To address these issues, we made seven recommendations in this report. In summary, we recommended that the ATF Director enhance controls over the reliability of automated case and time data, and improve the clarity and validity of informational statistics and performance measures.

ATF agreed with the five findings and seven recommendations in this report. As a result, ATF has drafted a policy that sets expectations for ATF managers and makes them responsible to ensure the accuracy of data in N-FORCE. The policy also requires the Office of Inspection to assess N-FORCE data accuracy, as part of its field division reviews. ATF will also reaffirm the requirement for accuracy in the collection and submission of time and attendance data, and have Office of Inspection crosscheck time and attendance records during its reviews.

To address issues regarding its investigative activities report, ATF reduced the number of program codes that it uses, to improve the clarity and precision of future reports.

To improve performance measures, ATF revised the calculation of one measure, and is reevaluating the usefulness of firearms' measures, and working to develop new measures.

## **Background**

### **ATF Responsibilities, Goals, and Measures**

ATF is an organization within the United States Department of the Treasury whose mission is to make America a safer place and to enforce the Federal laws and regulations concerning alcohol, tobacco, firearms, explosives, and arson. Its strategic goals are to reduce violent crime, collect revenue, and protect the public. ATF's special agents, either alone or in cooperation with other law enforcement agencies, perform investigations involving individuals such as violent offenders, armed career criminals, illegal firearms traffickers, bombers, and arsonists.



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**Reduce Violent Crime - Decrease the number and cost of violent crimes by:**

- Denying criminals access to firearms;
- Safeguarding the public from arson and explosives incidents;
- Removing violent offenders from our communities; and
- Preventing violence through community outreach.

**Collect Revenue - Collect the revenue due and prevent illegal diversion.** When criminal conduct is suspected – as with diversion or label fraud cases – teams of ATF special agents, auditors, and inspectors conduct complex investigations of violations of the Federal Alcohol Administration Act and the Internal Revenue Code.

**Protect the Public - Prevent consumer deception in regulated commodities.** Specific activities include investigations of (1) product contamination and adulteration, (2) thefts of regulated commodities, and (3) violations of trade practice, labeling, and advertising in the beverage alcohol industry.

GPRA requires each agency to prepare an annual performance plan covering each program activity in the agency's budget. The plan should:

- establish objective, quantifiable, and measurable goals to define the level of performance to be achieved;
- establish performance indicators to measure or assess the relevant outputs, service levels, and outcomes of each program activity;
- provide a basis for comparing actual program results with the established performance goals; and
- describe the means to be used to verify and validate measured values.

GPRA's intent is to hold agencies accountable more for outcomes and less for inputs and outputs. Outcomes are the results of government programs as measured by the differences the programs make - such as the impact ATF and other Treasury law enforcement bureaus have

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on protection of the public, economy, and revenue. In turn, ATF uses its automated case data to generate some of these measures for investigations.

### **ATF's Systems to Track Investigations and Agent's Time**

During the audit period, ATF used two different automated systems to (1) track investigations, (2) capture information and statistics on investigative cases, and (3) produce statistical and management reports. CEMIS was used from FY1997 until a new case management system, N-FORCE, was phased-in during FY1999. N-FORCE was fully deployed to all ATF offices by July 1999, five months before the start of our audit fieldwork. Until March 2000, new cases could be initiated in either CEMIS or N-FORCE. From March 2000 until mid-September 2000, no new cases could be entered into CEMIS, although existing cases could be updated. The data in CEMIS was warehoused (stored for future reference) and open cases that field offices designated to be brought forward were transferred to the N-FORCE system on September 30, 2000.

ATF also used three automated systems during the audit period to capture information and statistics on the time special agents worked on investigative cases. ATF used the Law Enforcement Management Information System (LEMIS) and then CEMIS to capture agents' time data before July 12, 1999. STATS started capturing the time data on July 12, 1999.

## **Findings and Recommendations**

### **Finding 1      Data in ATF's Investigative Case Management Systems Was Not Reliable**

For the period covered by our audit, the data in ATF's automated case management systems that was needed to support our audit objectives was incomplete and inaccurate. The automated systems did not contain all investigations performed by ATF's special agents and some discrepancies existed between the automated systems and supporting case files (paper records). This occurred because of the transition between the former and current automated systems and inadequate controls over data entry during the initial N-FORCE implementation.

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As a result, we could not rely on the data in ATF's automated systems to accomplish the objectives of the audit<sup>1</sup>.

The accuracy and completeness of data in ATF's automated systems are important. Program managers need reliable operational data to determine whether they are meeting their strategic plans, annual performance plans, and goals to ensure accountability for effective and efficient use of resources as stated in the General Accounting Office's (GAO's) *Standards for Internal Control in the Federal Government*, (GAO/AIMD-00-21.3.1; November 1999). Using data from the automated systems, as one of several information sources, ATF prepares its management reports and retrieves reports requested by Congress. Reports have been made based on Congressional requests for the number of firearms trafficking cases, Youth Crime Gun Interdiction Initiative cases, cases submitted for prosecution, and cases declined by the United States Attorney Office.

Because of data deficiencies and the continuing development of N-FORCE, ATF continues to use multiple data calls and manual quarterly reports from field offices to augment its automated case tracking system.

### **Investigations Missing from the Case Management Systems**

Approximately eight percent of the actual case investigations for the audit period were missing from the CEMIS and N-FORCE systems. We developed this estimate by identifying gaps in the universe of sequentially assigned case numbers. In a sample of four Field Divisions, we confirmed that these missing case numbers usually represented actual investigations conducted by ATF agents. See Appendix 2 for a detailed description of the audit methods used to estimate missing cases.

Because case numbers were assigned manually and set aside in blocks by field division, ATF recognized that gaps of case numbers would exist within the old CEMIS system. It believed that many of these gaps represented case numbers that had never been used and, therefore, did not relate to actual investigations. ATF also knew that

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<sup>1</sup> Appendix 1, Objective, Scope and Methodology, provides further details on the audit objectives and the reasons for not completing them.

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cases might be incorrectly omitted when transferring data from the old CEMIS system to the new N-FORCE system. Both before and during our audit, ATF made efforts to account for all open cases in this transition between systems. Since N-FORCE automatically issued the sequential case number when information on a new case was entered, ATF was confident that missing cases could not occur in the new system.

Our tests found that missing investigations were distributed throughout the audit period in both CEMIS and N-FORCE. Of 1,173 missing investigation numbers tested for the four Field Divisions, 1,115 (or 95 percent) involved CEMIS and at least 58 (or five percent) involved N-FORCE.

#### **Discrepancies Noted Between N-FORCE Data and Supporting Case Files**

During our period of review, for cases that were contained in the N-FORCE system, individual data fields were often blank or occasionally did not match the information in the supporting case files. We focused our tests of individual fields in N-FORCE because it was the current case management system. We examined 21 closed cases, from FY1999, which consisted of 14 firearms cases and 7 arson and explosives cases. For the 21 cases, we reviewed 85 fields in the system consisting of 1,450 data elements. The discrepancies identified are summarized in the following table:

<b>N-FORCE System Data Reviewed</b>		
<b>Description</b>	<b>Data Elements</b>	<b>Percentage of Total Elements</b>
Total data elements reviewed	1,450	
Data in case file but not in system	378	26%
Differences exist between data in system and case file	56	4%
Data in system but not in case file	28	2%
Total discrepancies	462	32%

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Specific examples of the discrepancies include:

- Seven firearms cases had firearms recovered that were not recorded in the system.
- Three arson and explosive cases had dollar losses of \$150,000 or more that were not recorded in the system.
- Three cases had a program code in the system that did not match the information in the case file.

In some cases, special agents did not complete all fields and data elements within the N-FORCE system that were appropriate. In the early versions of the N-FORCE system, ATF had not established adequate minimum data requirements for a given case type (e.g., firearms, arson, explosives, alcohol, and tobacco) that had to be completed. Although the information was included in the official case file, it was not captured in the automated data. In other cases, data contained in N-FORCE was not supported in the case file.

ATF officials suggested that discrepancies might have resulted because cases transferred from CEMIS to N-FORCE did not contain all of the data N-FORCE now captures, thus leaving blank fields. They also explained that for instances in which the case file did not support the automated data, agents may not have generated the hard copy documents or placed copies of documents in case files. Subsequent to our audit period, ATF strengthened data controls through a series of system revisions to improve compliance and data accuracy.

ATF relies on supervisory review of case data by group supervisors and Assistant Special Agents in Charge to monitor the quality of case information. ATF supervisors routinely review each agent's performance and investigation activity. This includes the accuracy of case information contained in Reports of Investigations, supplemental forms (e.g., laboratory reports, witness statements, etc.), and N-FORCE. During Office of Inspection (OI) reviews, OI validates general case statistics, but does not test detailed automated case data for accuracy. ATF plans to expand future OI field office reviews to include N-FORCE data tests to ensure system compliance and data accuracy.

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### **Original Case Opened and Closed Dates may be Changed in N-FORCE when Cases are Reopened**

N-FORCE may not maintain the original case opened and closed dates when a closed investigation is reopened. N-FORCE allows the original case opened and closed dates to be changed (or left unchanged) at the agent's discretion. This creates the possibility that automated analyses that are based on either date could be incorrect. For example, investigations could be erroneously counted in two different years or excluded in statistical reports depending on when the analysis is performed and whether the dates have been changed. Also, the duration of investigations could be understated, and time charges may not match the period shown for the investigation. Thus, data extracted from N-FORCE may not accurately depict an investigation's actual timeframes. The system does not currently contain an audit trail to document when such changes are made or by whom.

To illustrate these problems, if a case closed in FY 1998, it would be counted as a completed case in that year. If the same case was reopened and closed again in FY 1999, it may also be counted as a completed case in that year (counted twice). Also, if the case opened in April 1998, closed in September 1998, reopened in January 1999, and closed in March 1999 N-FORCE may show a duration of only three months (January through March 1999) if the dates are changed. It may not show the period of investigation in 1998 (duration understatement). In this example, any agent time charged during 1998 would appear to be an error, since it would pre-date the case's open date in January 1999 (mismatching time charges).

A case is closed when it lacks information for further investigation or the current defendants have completed their judicial process. When additional information is received or additional defendants are obtained for the case, the case is reopened. ATF officials believe, based on their personal experiences, that reopening a case happens infrequently. Since N-FORCE does not track or identify cases that have been re-opened, we could not determine the frequency of reopened cases.

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## **Recommendations**

We recommend that the ATF Director:

1. Review N-FORCE minimum data requirements for specific case types (e.g., firearms, arson, alcohol, and etc) to ensure the data meets management oversight and reporting requirements.
2. Implement the plan for OI to test N-FORCE data accuracy as part of its periodic field office reviews.
3. Establish a method in N-FORCE to track all dates for opening, closing, re-opening, and re-closing of individual cases.

## **Management Comments**

ATF concurred with the audit finding and recommendations. ATF has a draft policy, under review, that establishes guidelines and standards for the use, management oversight, and maintenance of records in N-FORCE. The policy sets expectations for ATF managers and makes them responsible for ensuring the accuracy of the data in N-FORCE. The policy also includes a requirement for the Office of Inspection to assess the accuracy of N-FORCE data. ATF plans to fully implement the policy by July 1, 2001. Also, since the beginning of FY 2001, ATF's Field Management Staff (FMS) has worked with field division offices to ensure the reliability and accuracy of data reported in N-FORCE. FMS verifies with each field division that data in statistical reports, such as the Investigative and Inspection Activity Summary, is accurate. Any discrepancies are corrected immediately.

In Phase II of N-FORCE development, ATF will add two date fields (Re-Open and Re-Close) to show when an investigation is reopened. The initial open and close dates will not be overwritten by system or manual entry. After its formal response to the recommendations, ATF advised us that the Phase II change should be ready the summer of 2002.

## **OIG Comments**

We consider the recommendations to have a management decision with projected completion dates of July 1, 2001 for two of the

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recommendations, and the summer of 2002 for the third recommendation.

## **Finding 2      Data in ATF's Automated Time and Attendance System Was Not Reliable**

For the period covered by our audit, the data in ATF's automated time and attendance system (STATS) that was needed to support our objectives often did not agree with the activities reported by special agents on their time reports. STATS did not contain time charges to some specific cases shown on agent time reports and contained time charges that were not supported by the time reports. This occurred because (1) data was erroneously entered or (2) special agents' time and attendance information was changed during data entry into STATS, but was not noted on the time reports. As a result, we could not rely on the STATS data to accomplish the objectives of the audit<sup>2</sup>.

The accuracy of the STATS data is important because ATF uses the information to report the allocation of resources to specific cases and against ATF's strategic goals – fighting violent crime, collecting revenue, and protecting the public. According to the *Standards for Internal Control in the Federal Government*, controls should be implemented with other processes - reviews and procedures - to ensure that all entries into systems are received and are valid, and reports from the system are correct.

### **Discrepancies Noted Between STATS Data and the Supporting Time Reports**

Our review of FY 1999 STATS data found discrepancies in the hours charged to specific case numbers and project codes. Case number discrepancies involved (1) case numbers on time reports that were not entered into STATS, or (2) cases numbers entered into STATS that were not on time report. The table below summarizes the case number discrepancies:

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<sup>2</sup> Appendix 1, Objective, Scope and Methodology, provides further details on the audit objectives and the reasons for not completing them.



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STATS System - Case Number Discrepancies		
Description	Hours	Percentage of Total Hours
Total Hours Reviewed in STATS:	1884	
Case charged on Time Report, but not shown in STATS	131	7%
Case charged in STATS, but not shown on Time Report	73	4%

The project codes that special agents entered for the different case investigations on the time reports are rolled-up to report on ATF's three strategic goals. The following table summarizes the project code discrepancies.

STATS System - Project Code Discrepancies		
Description	Instances	Percentage of Total Records
Records reviewed:	144	
Project Code Not Recorded on Time Report	21	14.6%
Incorrect Code in STATS	1	0.7%
Total Discrepancies	22	15.3%

The Chief of the Strategic Planning Office stated that if employees do not record the codes properly for expenses and hours worked, ATF cannot precisely measure results against costs. He further stated that ATF had stressed the need to record the data accurately during manager meetings.

ATF officials explained that the accuracy of the time and attendance data in STATS should be ensured by the first line supervisor. The supervisor reviews and approves the special agent's time reports and data entered into STATS.

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### **Recommendation**

We recommend that the ATF Director:

1. Implement controls to:
  - a. Ensure the proper recording of information (e.g., investigative case number and project codes) in STATS, and
  - b. Ensure that revisions made to agent time are noted on time reports and identify who made the revision.

### **Management Comments**

ATF concurred with the finding and provided alternative actions that meet the intent of our recommendations. ATF will reaffirm the requirement for accuracy in the collection and submission of time and attendance data. Also, the Office of Inspection will include crosschecks of time and attendance records during its field division reviews to help assure that time and attendance data is accurate.

After its formal response, ATF advised us of several measures planned or taken to ensure that information entered in STATS accurately reflects time spent on investigations. For example, ATF will provide updated guidance and training on the proper use of project codes. ATF plans to have all of these measures completed during FY 2002.

### **OIG Comments**

We consider this recommendation to have a management decision with projected completion during FY 2002.

## **Finding 3**

### **Some ATF Offices Disposed of Supporting Time Reports Too Quickly**

Field Offices did not properly maintain all the time and attendance reports from special agents for the required minimum period of time. Of 158 time reports requested, 11 (or seven percent) were not available. ATF officials stated that the records were either destroyed, illegible, or could not be located. Thus, we were unable to compare the automated time data with the supporting source documents, to confirm the reliability of the data in those cases.

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The *National Archives and Records Administration, General Records Schedule 2*, issued December 1998, requires all time and attendance reports upon which leave is based and time information is entered into a payroll system to be maintained for 6 years or until a GAO audit is conducted, whichever is sooner. ATF Orders<sup>3</sup> defined varying requirements for retention of timekeeping records, as short as one year. As a result, employees disposed of time reports based on different timeframes, some before the regulatory requirement.

### **Recommendation**

We recommend that the ATF Director:

1. Provide uniform, updated guidance on the retention of time and attendance records, to employees, that complies with Federal regulations.

### **Management Comments**

ATF concurred with the finding and recommendation and is in the process of updating ATF Order 1345.1, Records Management Program and Records Control Schedule. ATF could not estimate a target date for completion of the Order update, because of the difficulties in the update process. In the meantime, ATF will issue a memorandum to Field Division offices to provide guidance on retention of time and attendance forms. After its formal response, ATF informed us that the memorandum will be issued by July 26, 2001.

### **OIG Comments**

We consider this recommendation to have a management decision, with a target date of July 2001 for issuing the memorandum.

## **Finding 4**

### **ATF's Summary Reports of Investigative Activities Could Be Clearer and More Precise**

ATF's *Investigative and Inspection Activity Summary* reports (summary reports) for FY 1999 and FY 2000 lacked clarity and precision. Confusing and undefined categories in the reports made it difficult for

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<sup>3</sup> Our review indicated that the pertinent ATF Orders include 1345.1, 3110.1 (Chapter B), and 3100.6 (Chapter B).

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managers and others to readily determine results of investigations, and agent productivity. ATF has taken steps to correct these problems for future reporting periods.

*Standards for Internal Control in the Federal Government* provide that information should be recorded and communicated to management and others in a form that enables them to carry out their responsibilities.

The summary report shows year-to-date productivity and case targeting statistics for each quarter during the fiscal year. It provides statistics by program and field division on activities such as the number of investigations initiated, and cases and defendants forwarded for prosecution. The FY 1999 report summarized investigations and referrals for prosecution, under several dozen program categories, including “firearms industry seminars” and “background investigations”. These categories are confusing since they appear to be training or internal investigations that would not create defendant referrals.

Although the FY 2000 report, for the third quarter, no longer contained these two confusing categories, it summarized a significant number of cases and defendants under the general category titled “Other”. Of the 5,031 cases listed, 888 (or 18 percent) were identified in this general category. This was the largest single category of the 71 program groups contained in the report. Of the 6,350 defendants listed, 910 (or 14 percent) were categorized as “Other”. This was the second largest category of defendants.

ATF has addressed the issues discussed above by reducing the list of program codes that can be associated with an investigation. Since the original implementation of N-FORCE, ATF has periodically refined the list of available program codes. It has de-activated several categories, including all of those cited in our examples. While cases created before these system changes may continue to carry these obsolete program codes, future cases and the resulting summary reports will contain clearer, more specific information.

As a result of ATF’s changes, no additional corrective actions are necessary.

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**Finding 5****Performance Measures Need Revision or Better Explanation in Reports**

ATF's performance measures for firearms trafficking are not fully explained. Its performance measures also do not cover arson, explosives, alcohol and tobacco investigative activities. Without clear, comprehensive measures, ATF managers, the Department of the Treasury, and Congress, cannot readily determine, or may misinterpret, the results of these activities. Although GPRA requires agencies to establish program goals that are measurable, ATF and other law enforcement agencies have found it difficult to develop quantifiable and verifiable outcome measures for law enforcement activities. ATF continues to work on improving these measures. Until better measures are defined, the basis and composition of current measures must be fully and clearly disclosed.

**Performance Measures for Firearms Trafficking Investigations Need Revision**

ATF has not adequately explained or supported the performance measure methodologies for firearms trafficking investigations. ATF uses "future crimes avoided" and "crime-related costs avoided" as performance measures for these investigations. Use of these measures is based on the premise that violent crime is reduced by incarcerating the illegal firearms trafficker which prevents trafficking of firearms during the period of incarceration.

ATF's calculation of "future crimes avoided" is shown in the following formula. ATF also uses the factors in this formula as part of the calculation of "crime related cost avoided".

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Average number of firearms trafficked  
by one illegal trafficker in one year.

X Average number of years  
an illegal trafficker is sentenced.

= Number of firearms not trafficked  
while trafficker is incarcerated.

X Number of trafficker defendants  
ATF recommended for prosecution.

= **Future Crimes Avoided.**

Two aspects of the above calculations are potentially misleading: (1) the inclusion of traffickers that have only been recommended for prosecution and (2) the assumption that for each firearm not trafficked one crime is avoided.

ATF uses the number of trafficking defendants recommended for prosecution (in Federal and State courts) in these calculations, whether or not the prosecuting attorneys accepted the cases. According to an ATF official, this is because ATF has control over the number of defendants recommended for prosecution, but it cannot control subsequent judicial actions. The official stated that a high percentage of cases are accepted for prosecution, because about 90 percent of ATF's defendants plead guilty before trial.

ATF reports (e.g. FY 2001 Congressional Budget submission) describe these trafficking defendants as incarcerated. The statistics in the reports may be misinterpreted, however, because no disclosure was given that the number of defendants included in calculations are those recommended for prosecution rather than those actually sentenced and incarcerated. A recent ATF report<sup>4</sup> on trafficking investigations showed that of 1,083 defendants fully adjudicated, 812 (or 75 percent) were incarcerated. Thus, if the statistics in this recent report are representative, this component of ATF's performance measure statistics for illegal firearms trafficking could be overstated by 25 percent.

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<sup>4</sup> *Following the Gun: Enforcing Federal Laws Against Firearms Traffickers*, (page 35, dated June 2000).

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The second aspect of this performance measure calculation that we believe needs revision or additional disclosure concerns the estimation of the number of crimes prevented for each firearm not trafficked. ATF's calculations treat each firearm that is not trafficked as a crime avoided. The calculation does not include any estimate of crimes that might have subsequently been committed with the trafficked firearm because ATF has no study or analysis to support such an estimate. As a result, this component of the performance measure potentially underestimates the impact of ATF's firearms trafficking investigations on crimes avoided.

We believe that ATF's firearms trafficking performance measure should be based on an estimate of those individuals that are actually incarcerated rather than those referred for prosecution. Defendants referred for prosecution, but not ultimately incarcerated, may commit additional crimes. Also, the calculation should include a supportable estimate for all future crimes avoided, not just the trafficking offenses. It is reasonable to believe that some percentage of trafficked firearms will be used in subsequent additional crimes. If ATF cannot develop data to support these more precise calculations, it should fully disclose how the current performance measure is computed. Full disclosure allows the reader to make an informed judgment on the measure's validity.

### **Performance Measures are Needed for Some Investigation Types**

ATF lacked required GPRA performance measures for arson and explosive investigations, and alcohol and tobacco investigations. However, ATF officials stated that ATF has some performance indicators for these investigations such as solution rates [identifying the causes of arson and explosive incidents] for arson crimes investigated by the National Response Teams (NRTs).

ATF officials advised us their Office of Strategic Planning was working with program offices to develop outcome measures for these four types of investigations. During 2000, ATF add a performance measure for arson and explosives investigations performed by the NRTs. As a new measure, ATF started sending NRT customer satisfaction surveys to recipients of NRT services. ATF has struggled to (1) define cause-effect relationships (e.g., did arson and explosives incidents decrease because of ATF investigations) and (2) quantify certain results (e.g.,

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how do you measure deterrence). Without performance measures in these areas ATF officials cannot fully comply with GPRA.

Our office is currently performing a separate review of the Treasury Department's performance measures for enforcement, to determine if the measures cover key aspects of performance in a clear and consistent manner and support departmental goals. (OIG audit, Treasury Enforcement Performance Measures.) The report for this separate review will include recommendations regarding "high-level" performance measures for Treasury agencies, to provide consistency among the agencies.

### **Recommendations**

We recommend that the ATF Director:

1. Revise the performance measure calculations for illegal firearms traffickers to (a) only include traffickers who are actually incarcerated, and (b) project the crimes and cost avoided based on supportable statistics of the number of crimes prevented by the trafficker's incarceration. Otherwise, the basis and composition of current measures should be fully and clearly disclosed in reports.
2. Establish performance measures for investigations of arson, explosives, alcohol, and tobacco crimes.

### **Management Comments**

ATF management agreed in substance with the finding and recommendations. Beginning with FY 2001 mid-year statistics, ATF has only included sentenced trafficker defendants, in calculations of crimes and costs avoided. However, ATF is reevaluating the usefulness of their firearms programs' measures, and is working to develop new measures that allow ATF to more effectively manage its programs. ATF is conducting a review, to determine whether its firearms enforcement programs have an impact on crime rates in cities where ATF has a substantial presence. ATF expects to complete the review in 6 months [i.e. December 2001]. If the new measures are adopted, ATF will include them in future budget submissions and accountability reports.



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ATF has performance indicators that management uses to assess the operation of some arson, explosives, alcohol, and tobacco programs. ATF continues to examine these programs in an effort to develop objective, quantifiable performance measures, but several areas of its law enforcement mission are difficult to assess due to lack of data. After its formal response, ATF informed us that it has requested advice and assistance from the OIG and GAO on developing measures. ATF projects the measures will be developed by May 2002.

#### OIG Comments

Management completed action on recommendation 1, part (a). They are currently working to develop performance measures that should address part (b).

We consider the second recommendation to have a management decision and target date for completion of May 2002.

\* \* \* \* \*

We appreciate the cooperation we received from ATF officials during this audit. If you wish to discuss this report, you may contact me at (312) 886-6300, ext. 118. Major contributors to this report are listed in Appendix 5.

Roberta N. Rickey  
Regional Inspector General for Audit

We conducted this review because:

- the reduction of violent crime is a national concern; and
- one of ATF's strategic goals is to reduce violent crime.

Our audit objectives were to determine whether: (1) ATF developed investigative cases in accordance with its strategic priorities, and (2) the number of cases ATF investigated was in alignment with its special agent staffing.

To analyze the results of cases and productivity, the audit methodology required the use of ATF's automated data on investigations (CEMIS and N-FORCE) and agents' time expended on investigations (LEMIS, CEMIS and STATS). According to the GAO guide, *Assessing the Reliability of Computer-Processed Data* (GAO/OP-8.13; September 1990),

When computer-processed data are an important part of the audit and the data's reliability is crucial to accomplishing the audit objectives, auditors need to satisfy themselves that the data are relevant and reliable.

Because the ATF data would support our audit conclusions, we tested its reliability - completeness and accuracy - in accordance with this guide and generally accepted government auditing standards.

The scope included a review and analysis of data for ATF investigative cases and hours expended on investigations. The audit period covered FYs 1997, 1998, and 1999. We first tested the completeness of the investigative data in CEMIS and N-FORCE by using software that identifies numbers missing in sequence.

We also performed limited tests of the data in N-FORCE and STATS to measure its accuracy by comparing the paper case file and time report documents to the automated data. These reviews were limited to FY 1999, because the current systems were implemented in that year. See Appendices 2 and 3 for a description of the audit tests performed.

We reviewed policies, procedures, and reports relating to ATF's strategic goals, priorities, and case targeting and productivity. We interviewed officials and employees from ATF Headquarters Field Operations; Strategic Planning Office; Office of Firearms, Explosives and Arson; Office of Science and Technology; Office of Inspection; Office of Management; and officials from the Department of Treasury - Office of Enforcement (concerning these policies and procedures). We also interviewed an official from the Executive Office of U.S. Attorneys, concerning statistical data on ATF investigation referrals to U.S. Attorneys. Finally, we interviewed ATF managers and employees from the Chicago Field Division and Field Offices to determine and evaluate policies and procedures.

We conducted our audit fieldwork between January 24, 2000 and February 5, 2001 in accordance with generally accepted government auditing standards.

The information in ATF's automated case management systems (CEMIS and N-FORCE) was critical to meeting our audit objectives. We intended to analyze the data to assess the types of investigations that ATF was performing. Comparing this information against ATF's strategic priorities would be an indicator of their success at case targeting. We also intended to analyze the case data in relation to time charges by special agents to obtain a measure of productivity. Based on our selection criteria, ATF produced automated files of CEMIS and N-FORCE records for our audit period. These files combined included a universe of 31,754 investigative cases.

To meet government audit standards, we designed steps to test the reliability of the data provided. Reliability includes assessing both the completeness and the accuracy of the automated data. Since time, resources, and the large amount of data did not permit reviewing every case in our audit universe, we conducted tests on a sample of cases in both systems.

To determine completeness of the data, we performed tests to identify investigative cases that were not included in the CEMIS or N-FORCE data. Since "case number" was a unique, sequential identifier assigned to each investigation, we began by identifying "gaps", or missing case numbers, in each system. We used the computer audit program IDEA for this analysis. From the listing of missing case numbers, we selected four field divisions – Chicago; Miami; San Francisco; and Washington, DC – for detailed verification. These four field divisions represented 1,173 missing case numbers from an estimated total of about 5,000 missing numbers. We asked the four field divisions to identify the case name, date opened, and date closed for each of the missing case numbers. The responses indicated that missing case numbers related to actual investigations. Based on our analysis of these responses we estimate that 8.2 percent of the actual investigations were missing from CEMIS and N-FORCE combined.

To test the accuracy of the data that was contained in CEMIS and N-FORCE, we used the IDEA software to initially select a sample of 171 total cases (131 – CEMIS and 40 – N-FORCE) from field offices throughout the country. The sample confidence level was defined as 95 percent with an assumed error rate of 5 percent. An error was defined as a difference between the case file documents and a data field element in the automated system.

However, we limited our review to a sample of 21 closed N-FORCE cases. We limited our review to closed cases to prevent potential problems with grand jury information. We focused our review on N-FORCE data because it was the current system; CEMIS would no longer be operational for case management. Control weaknesses in N-FORCE would impact future data and reports used by ATF. For the 21 cases, we compared case file documents to the data field elements in N-FORCE to determine the accuracy and completeness of data in the system.

The information in ATF's automated time and attendance information systems (LEMIS, CEMIS, and STATS) was critical to meeting our audit objectives. We intended to analyze the data to assess the investigative work that special agents were performing. Comparing this information against ATF's strategic priorities would be an indicator of their success at case targeting. We also intended to analyze the time charges by special agents in relation to case data to obtain a measure of productivity. Based on our selection criteria, ATF produced automated files of time and attendance data from the information systems for the audit period.

To meet government audit standards, we designed steps to test the reliability of the data provided. Reliability includes assessing both the completeness and the accuracy of the automated data. Since time, resources, and the large amount of data did not permit reviewing every time and attendance record in our audit universe, we conducted tests on a sample of time records. Given that the review of ATF's case files was limited to the current case management system N-FORCE (see Appendix 2), the review of the time and attendance records was correspondingly limited.

The time reports were initially sampled to correspond to the case file records selected. The purpose was to establish the amount of time expended by the special agent(s) to complete an investigation. For the sampled CEMIS and N-FORCE cases, we requested time and attendance reports for the case agent and other special agents that contributed a significant amount of time to the investigations. ATF provided a total of 147 time reports for review from the different time reporting systems. However, the review of data in the systems was limited to STATS.

We focused our review on STATS data because it was the current system; CEMIS was no longer operational for time reporting. Control weaknesses in STATS would impact future data and reports used by ATF. We reviewed time and attendance data in STATS for FY 1999 pay periods 14 through 20. A total of 19 special agents' time reports were reviewed, which covered 48 pay periods and 1,884 hours. We compared time reports for the 1,884 hours (relating to the N-FORCE cases in our sample) to the data field elements in STATS to determine the completeness and accuracy of data in the system.



DIRECTOR

DEPARTMENT OF THE TREASURY  
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS  
WASHINGTON, D.C. 20226

JUN 5 2001

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MEMORANDUM TO: Regional Inspector General for Audit  
Office of Inspector General

FROM: Director

SUBJECT: Review of Draft Audit Report on the  
Bureau's Case Targeting and  
Productivity

We have received the draft of the audit report and appreciate the opportunity to review and provide comments. The original objectives of this audit were to determine whether: (1) ATF developed investigative cases in accordance with its strategic priorities, and (2) the number of ATF investigations was in alignment with its special agent staffing

To accomplish these objectives, the Office of Inspector General (OIG) chose to limit their inquiry to a statistical analysis of investigative case management and time and attendance data. There was no review of applicable alternative controls and processes used by ATF to obtain reasonable assurance that ATF's investigative efforts are properly and effectively focused.

The draft audit report states that the OIG was unable to accomplish the objectives of the audit because the quality of investigative case and time data, during the period under audit, was not reliable. The audit scope included data and statistics of the Bureau's

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investigative cases and special agents' investigative hours during Fiscal Years (FY) 1997, 1998, and 1999.

We agree in substance with the findings and recommendations set forth in the draft audit report relative to the data quality issues discussed by the OIG. In response to the recommendations contained in the draft report, this memorandum outlines the Bureau's actions taken and planned, target dates for any incomplete action(s), and our additional comments as to each finding and recommendation.

As we explained to your staff at the onset of this audit, beginning in late 1994, the Bureau initiated a series of multi-year changes in several business areas as a result of our strategic planning process. These efforts focused on the integration of the Government Performance and Results Act (GPRA) into our programs. To accomplish our objectives, we undertook a complete realignment of our budget and activity structures, a Bureau-wide reorganization and an accompanying transition to several new or extensively revised data systems. Collectively, these efforts have greatly strengthened the Bureau. Admittedly, the significant changes to our "corporate data" made your analytical task most difficult.

As is explained in the audit report, the two key systems included in the audit were those meant to capture investigative case (N-Force) and time data (STATS). The implementation of these new and revised systems occurred 5 months prior to the beginning of this audit, and while Bureau business practices were still being revised. Because of the substantial changes in underlying "corporate data," the addition of new functionality, and the discontinuation of outdated business practices, any meaningful statistical analysis of the Bureau's investigative data over time was a most difficult undertaking.

Recognizing the potential risk inherent in such extensive change, the Bureau took several steps,



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independent of the new automated systems, to ensure the reliability and accuracy of investigative and time data. We believe that our use of alternative controls, such as first and second level review of all cases, and manual data calls to confirm case related statistical data, adequately minimized the potential to misstate the results of Bureau operations.

As you know from the results of this audit, the Bureau continues to evolve and improve upon its automated systems. Your observations in this audit will assist us in our efforts to further refine the accuracy and usefulness of our data.

As we have demonstrated through the past 6 years of Unqualified Audit Opinions on our financial statements, we take the issue of accountability very seriously. It is part and parcel of ATF's collective mindset to ensure that we are meeting our strategic goals, effectively and efficiently using our resources, and accurately reporting our activities, both internally and externally.

**FINDING 1 - Data in ATF's Investigative Case Management Systems Was Not Reliable.**

Recommendations:

1. Review N-Force minimum data requirements for specific case types (e.g., firearms, arson, alcohol, etc.) to ensure the data meets management oversight and reporting requirements.

Bureau Response and Actions Taken:

In October of 2000, David L. Benton was named as the Assistant Director for the Office of Field Operations (ADFO) and since assuming this position has made the issue of management oversight of N-Force and N-Spect a top priority. He has taken numerous steps to ensure that the information

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entered into N-Force and N-Spect is accurate and reliable. These include:

a. Data Collection and Verification:

The Office of Field Operations, in conjunction with several other Bureau directorates, has developed policy, currently under review, that establishes guidelines for the use, management oversight and maintenance of records in both N-Force and N-Spect. The draft policy establishes uniform standards for the use and management oversight of these systems. The policy includes clear guidelines and responsibilities for all Bureau users of these two systems. Notably, the policy also sets expectations for Bureau managers and makes them responsible for ensuring the accuracy of the data contained within.

The Field Management Staff (FMS), Office of Field Operations, under the direction of ADFO Benton and since the beginning of FY-01, has been working closely with the Field Division Offices to ensure the reliability and accuracy of the data reported in N-Force and N-Spect. Statistical reports, such as the Investigative and Inspection Activity Summary, previously provided to FMS from each field division are now being created by FMS with data extracted from N-Force and N-Spect. The data is then verified with each field division for accuracy and any discrepancy is corrected immediately.

b. Development of N-Force and N-Spect (N-FOCIS)

The National Field Office Case Information System (N-FOCIS) is a compilation of case and inspection management applications that includes both N-Force and N-Spect. As discussed in the draft audit report, N-Force

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was in a phase-in period throughout ATF just prior to and during the audit. As discussed in several meetings concerning this audit, ATF had established a clear set of goals with each phase of N-Force and continues to improve functionality, reliability and accuracy in the system with the implementation of each new phase.

Target Dates for Completion:

The draft policy on the use, management oversight and maintenance of N-Force and N-Spect is currently in the review process. It is estimated that this policy will be approved Bureau-wide and fully implemented by July 1, 2001.

2. Implement the plan for Office of Inspection (OI) to test N-Force data accuracy as part of its periodic field office reviews

Bureau Response and Actions Taken:

Currently, the Office of Inspection, prior to conducting a field division review, contacts FMS and obtains N-Force and N-Spect data for use in these reviews. FMS provides the OI with a complete set of requested data in order for them to verify adherence to Bureau policies regarding case management during the review.

Included in the policy guidance mentioned above, is a requirement for the OI, independent of FMS, to perform a more extensive review of N-Force and N-Spect data to assess the accuracy of the systems. The OI assessment will examine files, reports, and statistics for field divisions under review for the purpose of determining adherence to the directives and policies as well as the level of thoroughness and accuracy of records. Crosschecks of time and attendance records will also be included in the

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review process to verify adherence to N-Force and N-Spect policies.

3. Establish a method in N-Force to track all dates for opening, closing, re-opening, and re-closing of individual cases.

Bureau Response and Actions Taken:

In Phase II development of N-Force, two additional date fields (Re-Open and Re-Close) will be added to the appropriate database table. These dates will only be used when an investigation is re-opened based on events affecting the case that have occurred since the initial closing. The initial open and close dates will not be overwritten by system or manual entry.

**FINDING 2 - Data in ATF's Automated Time and Attendance System Was Not Reliable.**

OIG Recommendation:

1. Implement controls to:
  - a. Ensure the proper recording of information (e.g., investigative case number and project codes) in STATS.
  - b. Ensure that revisions made to agents time are noted on time reports and identify who made the revision.

Bureau Response and Actions Taken:

In 1998, ATF began its efforts to implement a Bureau-wide cost accounting system to enable us to collect cost data and conform with GPRA requirements. The first step in this process was to standardize program project codes within the structure of ATF's strategic plan. The second required the elimination of multiple time and

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attendance data collection systems that had served individual components of the Bureau. To accomplish our second objective, three distinct applications were folded into STATS. The only system that interfaced with the financial system was STATS, thus making it the logical vehicle to capture time by program and project.

In order to utilize STATS as the sole source of time and attendance data, the Cost Accounting Team reconvened to develop a standardized timesheet that could be used for all employees. This timesheet captures Law Enforcement Availability Pay (LEAP), Administratively Unauthorized Overtime (AUO), investigation numbers, inspection numbers as well as regular time and leave. This timesheet was introduced in the fourth quarter of fiscal year 1999, which happened to be the beginning of the period for this audit. The introduction of cost accounting into our time keeping system was a substantial and significant change in our business practices. The revised STATS system's new methodology was actually more comprehensive than the previous systems and required compliance from employees who had not previously captured their time in this manner.

Considering these circumstances, we believe the discrepancies discovered should not be viewed as significant. We will reaffirm the requirement for accuracy in the collection and submission of time and attendance data. We believe the OI review mentioned above will assist us in obtaining reasonable assurance that our time and attendance data is accurate.

**Finding 3 - Some ATF Offices Disposed of Supporting Time Reports Too Quickly.**

OIG Recommendation:

1. Provide uniform, updated guidance on the retention

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of time and attendance records to employees that complies with Federal regulations.

Bureau Response and Actions Taken:

ATF agrees with this finding and recommendation and is currently in the process of updating ATF O 1345.1, Records Management Program and Records Control Schedule, in order to comply with this recommendation. The updates of ATF O 1345.1 will reflect the 1998 update of the General Records Schedule (GRS) 2 and will also reflect the records currently being maintained by each Bureau office and the retention requirements for these records. Records that are not generic and listed in the GRS will be inventoried, scheduled, and forwarded to the National Archives and Records Administration for review and approval.

However, FMS will be issuing, via memorandum to the Field Division offices, clear guidance as to retention of Time and Attendance forms in compliance with the GRS 2.

Target Dates for Completion:

The process of updating ATF O 1345.1 is quite complex and involved. ATF is conducting a Directorate by Directorate review of all records, including Time and Attendance records currently retained. We will determine whether they are, or need to be, scheduled under the GRS 2. An accurate target date for completion can not be supplied at this time.

**Finding 4 - ATF's Summary Reports of Investigative Activities Could Be Clearer and More Precise.**

As stated in the draft audit report the Bureau has already addressed the issues raised in this finding and has taken steps to correct these problems for

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future reporting periods. As a result of the Bureau's changes, no additional corrective actions are necessary and no recommendations were made by the OIG.

**Finding 5 - Performance Measures Need Revision or  
Better Explanation in Reports.**

OIG Recommendations:

1. Revise the performance measure calculations for illegal firearms traffickers to (a) only include traffickers who are actually incarcerated, and (b) project the crimes and cost avoided based on supportable statistics of the number of crimes prevented by the trafficker's incarceration. Otherwise, the basis and composition of current measures should be fully and clearly disclosed in reports.

Bureau Response and Actions Taken:

Beginning with FY-01 mid-year statistics, the Bureau is now including only defendants sentenced under its Illegal Firearms Trafficking Program to calculate crimes and costs avoided. However, we are reevaluating the usefulness of our current firearms programs measures and are working to develop measures that will enable the Bureau to manage its programs more effectively. We are conducting an internal review to determine whether our combined firearms enforcement programs (including the Illegal Firearms Trafficking Program) are having an impact on crime rates in cities where the Bureau has a substantial presence.

Target Date for Completion

This review is expected to be completed within 6 months and, if new measures are adopted, they will be included in future budget submissions and accountability reports.

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2. Establish performance measures for investigations of arson, explosives, alcohol, and tobacco crimes.

Bureau Response and Actions Taken:

The Bureau does have significant performance indicators that management uses to assess the continuing operation of some of these programs. For example, the determination rate for fires investigated by our National Response Teams (NRTs) is nearly triple the national average for all law enforcement agencies. Similarly, our solution rate for arsons at houses of worship is more than double the national average. The Bureau also has a customer satisfaction survey that is distributed to all recipients of NRT support. A performance measure that reflects the overall satisfaction rating from these surveys will be reported for the first time this fiscal year.

As your report indicates, several areas of our law enforcement mission are difficult to assess due to a lack of available data. We continue to examine these programs in an effort to develop objective, quantifiable performance measures.

Thank you for the opportunity to respond to the draft audit report. Should you or your staff have questions, please contact William D. Newell, Acting Chief, Field Management Staff, at (202) 927-8259.



Bradley A. Buckles



### **Chicago Regional Office**

Roberta N. Rickey, Regional Inspector General for Audit  
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### **The Department of the Treasury**

Office of the Under Secretary of the Treasury for Enforcement  
Office of the Assistant Secretary of the Treasury for  
Management/Chief Financial Officer  
Office of Organizational Improvement, Departmental Offices  
Office of Accounting & Internal Control, Departmental Offices  
Office of Strategic Planning & Evaluations, Departmental Offices  
Office of Budget, Departmental Offices  
Management Control Branch

### **Bureau of Alcohol, Tobacco, and Firearms**

Director  
Assistant Director, Field Operations  
Assistant Director, Firearms, Explosive & Arson  
Assistant Director, Alcohol & Tobacco  
Assistant Director, Science & Technology  
Assistant Director, Management/Chief Financial Officer  
Assistant Director, Inspection  
Assistant Director, Liaison & Public Information  
Assistant Director, Training & Professional Development  
Chief, Strategic Planning Office

### **Office of Management and Budget**

OMB Budget Examiner